

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 03/13/13

PAGE 1

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2012-13

430 - 891

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	79	45	124	0	124
10	ATTENDING PUPILS (OCTOBER 2011)	76	35	111	0	111
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	77.5	40.0	117.5 (100%)	0.0 ( 0%)	117.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	4.6 (17:1)	2.5 (16:1)	0.0 (15:1)	=	7.1	/	17.0	=	.42 X	827,198	=	347,423	0
B.	GUIDANCE	0.2 (315:1)	0.1 (315:1)	0.0 (225:1)	=	0.3	/	1.8	=	.17 X	69,621	=	11,836	0
C.	LIBRARIANS	0.1 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.2	/	0.0	=	.20 X	0	=	6,452	0
D.	HEALTH	0.1 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.2	/	0.0	=	.20 X	0	=	8,291	0
E.	EDUCATION TECHS	0.9 (090:1)	0.4 (090:1)	0.0 (225:1)	=	1.3	/	2.7	=	.48 X	47,928	=	23,005	0
F.	LIBRARY TECHS	0.2 (450:1)	0.1 (450:1)	0.0 (450:1)	=	0.3	/	0.0	=	.30 X	0	=	4,294	0
G.	CLERICAL	0.4 (180:1)	0.2 (180:1)	0.0 (180:1)	=	0.6	/	1.0	=	.60 X	29,853	=	17,912	0
H.	SCHOOL ADMIN.	0.3 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.4	/	1.0	=	.40 X	69,529	=	27,812	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		4,348	0
B.	Supplies and Equipment	346	478		40,655	0
C.	Professional Development	59	59		6,933	0
D.	Instructional Leadership Support	24	24		2,820	0
E.	Co- and Extra-Curricular Student	34	114		3,995	0
F.	System Administration/Support	220	220		25,850	0
G.	Operations & Maintenance	1,013	1,204		119,028	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	71,060	0
B.	Education & Library Technicians	36.00%	9,828	0
C.	Clerical	29.00%	5,194	0
D.	School Administrators	14.00%	3,894	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-31,596	0
16	Adjustment for Title I Revenues	-19,064	0

17	TOTALS	689,969	0
18	E.P.S. RATES	5,872	0

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2012-13

430 - 891

## =====

## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	128.0	0.0	128.0		
	OCTOBER 2009	134.0	0.0	134.0		
	APRIL 2010	132.0	0.0	132.0		
	OCTOBER 2010	127.0	0.0	127.0		
	APRIL 2011	124.0	1.0	125.0		
	OCTOBER 2011	110.0	0.0	110.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	117.0 +	8.83	X	5,872.00	= 738,873.76
	9-12 PUPILS	0.5 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,872.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,872.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4455	52.1	X .15	X	5,872.00	= 45,889.68
	9-12 DISADVANTAGED @ .4455	0.2	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,872.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	117.0		X	43.00	= 5,031.00
	9-12 STUDENT ASSESSMENT	0.5		X	43.00	= 21.50
	K-8 TECHNOLOGY RESOURCES	117.0		X	98.00	= 11,466.00
	9-12 TECHNOLOGY RESOURCES	0.5		X	296.00	= 148.00
	K-2 PUPILS	38.0	X .10	X	5,872.00	= 22,313.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					823,743.54
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					799,031.23
30	ADJUSTED TOTAL OPERATING ALLOCATION					799,031.23

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 03/13/13

PAGE 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2012-13

430 - 891

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	9,783.10	X	101.10%	=	9,890.71
32	SPECIAL EDUCATION - EPS ALLOCATION					210,766.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					99,044.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					319,701.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,118,733.20

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - TREMONT				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - TREMONT				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - TREMONT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,118,733.20

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 03/13/13

PAGE 4

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2012-13

430 - 891

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
<hr/>									
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
TREMONT	117.5 100.00%		1,118,733.20		0.00		1,118,733.20		
TOTAL	117.5						1,118,733.20		
<hr/>									
		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
TREMONT		329,159,160	7.800	2,567,441.45		1,118,733.20	1,118,733.20	100.00%	3.40M
TOTAL		329,159,160		2,567,441.45		1,118,733.20	1,118,733.20	100.00%	3.40M
							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
<hr/>									
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,118,733.20	1,118,733.20	0.00	
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS						63,230.06-	63,230.06	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,118,733.20	1,055,503.14	63,230.06	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED - PRIVATE							0.00	
59E	LESS MAINECARE SEED - PUBLIC							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							63,230.06	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	100.00%	STATE SHARE % =	0.00%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	94.35%	STATE SHARE % =	5.65%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					1,143,445.51			

		***** WARRANT ARTICLE *****			
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
TREMONT		1,118,733.20	1,055,503.14	100.00%	3.21
TOTAL		1,118,733.20	1,055,503.14	100.00%	3.21

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2012-13

430 - 891

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	5,269.17	6,147.36	0.00	0.00
August	5,269.17	6,147.36	0.00	0.00
September	5,269.17	6,147.36	0.00	0.00
October	5,269.17	6,147.36	0.00	0.00
November	5,269.17	6,147.37	0.00	0.00
December	5,269.17	6,147.37	0.00	0.00
January	5,269.17	6,147.37	0.00	0.00
February	5,269.17	6,147.37	0.00	0.00
March	5,269.17	0.00	0.00	0.00
April	5,269.17	0.00	0.00	0.00
May	5,269.17	0.00	0.00	0.00
June	5,269.19	0.00	0.00	0.00
Total	63,230.06	49,178.92	0.00	0.00